

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

SKAT TAX REFUND SCHEME LITIGATION

This document relates to: 1:19-cv-01865-LAK, 1:19-cv-01866-LAK, 1:19-cv-01871-LAK, 1:19-cv-01873-LAK, 1:19-cv-01894-LAK, 1:19-cv-01930-LAK, 1:19-cv-01893-LAK, 1:19-cv-01906, 1:19-cv-01911, and 1:19-cv-01924-LAK

Master Docket 18-md-02865 (LAK)
ECF Case

**DEFENDANTS' JOINDER IN THE
MARKOWITZ INDIVIDUAL AND PENSION PLAN DEFENDANTS'
REPLY MEMORANDUM IN SUPPORT OF THE MOTION TO DISMISS**

John van Merkensteijn, III, Elizabeth van Merkensteijn, Azalea Pension Plan, Basalt Ventures LLC Roth 401(K) Plan, Bernina Pension Plan, Omineca Pension Plan, Starfish Capital Management LLC Roth 401(K) Plan, Tarvos Pension Plan, Voojo Productions LLC Roth 401(K) Plan, Michelle Investments Pension Plan, Remece Investments Pension Plan, and Xiphias LLC Pension Plan ("Defendants") in the above captioned cases hereby join and incorporate by reference the Reply Memorandum in Support of Their Motion to Dismiss the Complaints Pursuant to Federal Rule of Civil Procedure 12(b)(1) and declaration filed by Defendants Richard Markowitz, Jocelyn Markowitz, Avanix Management LLC Roth 401(K) Plan, Batavia Capital Pension Plan, Calypso Investments Pension Plan, Cavus Systems LLC Roth 401(K) Plan, Hadron Industries LLC Roth 401(K) Plan, RJM Capital Pension Plan, and Routt Capital Pension Plan (collectively, the "Markowitz Individual and Pension Plan Defendants") as Master Docket entry Nos. 183 and 184.

The arguments raised in the Markowitz Individual and Pension Plan Defendants' motion to dismiss and the reply memorandum apply equally to the claims against Defendants in the above-identified actions because SKAT has raised substantially identical claims in each of the individual actions. Accordingly, for the reasons set forth in the Markowitz Individual and Pension Plan Defendants' motion to dismiss, the accompanying memorandum of law and declaration in support thereof, and the reply memorandum, the claims against Defendants should be dismissed.

Dated: August 19, 2019

New York, New York

KOSTELANETZ & FINK, LLP

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